

FILED
CLERK
UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MASSACHUSETTS
2004 OCT 22 A 11:15
CLERK OF COURT
DISTRICT OF MASS.

CIVIL ACTION #04 11917 WGY

WILLIAM ROWE,

PLAINTIFF

v.

SHARRON WENDY VALLIERE,
DEFENDANT

AFFIDAVIT

Now comes **Michael J. Wood**, in the above-entitled matter and under oath deposes and says that:

1. I am a C.P.A. licensed in the Commonwealth of Massachusetts, do business as Looney & Wood CPA's, P.C. and have a usual place of business at 939 Washington Street, South Easton, Massachusetts.
2. I have been a CPA for seven years, during which time I have performed tax and accounting work for Wendy Valliere personally and with regard to her business interests. Originally I was an associate employed by Dan Looney, who is now deceased, and as of 2002, I became her lead accountant.
3. During the same time, I performed tax and accounting work for William Rowe as well.

4. I am making this affidavit at Ms. Valliere's request and understand that it is being filed in litigation pending with Mr. Rowe. No information has been provided to Ms. Valliere that is confidential to Mr. Rowe.
5. I prepared Ms. Valliere's 2003 Federal and State tax returns and mailed them to her at 237 Maple Street, Stowe, Vermont, because she was in Vermont at the time the returns were ready. The use of that mailing address has no relevance to her residence for tax purposes, and she filed a Massachusetts Resident tax return.
6. At no time has Ms. Valliere indicated an intention to me to make Vermont her residence for tax purposes, or taken any proactive steps that evidenced such an intention. In the absence of a proactive step to change her residence for tax purposes, it is and remains, Massachusetts.
7. Ms. Valliere has an investment property in Vermont and spends time there, but her residence for tax purposes has always been Massachusetts during the time I have worked for her. I will be preparing a Massachusetts Resident Income tax return for her to file this year as I have always done. If she is subject to income taxes in Vermont or any other state (she has clients in numerous states) she may be required to file non-resident tax returns in other states, but that determination will not be made until year end.
8. Ms. Valliere has a Massachusetts corporation, which pays her a salary from which Massachusetts withholding taxes are taken.

Signed under the penalties of perjury this 20TH day of October, 2004.

Michael J. Wood
MICHAEL J. WOOD

COMMONWEALTH OF MASSACHUSETTS

Plymouth County

On this 20 day of October, Michael J. Wood, personally appeared before me, and proved to me through satisfactory evidence of identification, to wit, a Massachusetts driver's license with photo, to be the signer of the foregoing document, and who swore or affirmed to me that the contents of said document are truthful and accurate to the best of her personal knowledge and belief.

Amanda Foley
Notary Public
My Commission expires:
Amanda Foley, Notary Public
Commonwealth of Massachusetts
My Commission Expires 8/8/2008

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the above document was served upon the attorney of record for the Plaintiff by mail, postage prepaid, on October 21, 2004.

Carol A. Witt
Carol A. Witt